

Pension Protection Act of 2006

Sorted by Topic

PL 109-280, enacted 8-17-2006

Guidance/Other Information available as of 01/31/2010

KEY:	IRS Guidance
	DOL Guidance
	PBGC Guidance

Topic	IRC/ERISA § Added, Changed or Impacted	PPA § No.	Description	Published Guidance	Other Information Available
30-year Treasury rates	412	301	Extension of replacement of 30-year Treasury rates	<a href="#">Notice 2006-75, 2006-36 I.R.B. 366</a>	
415 limits	415	832	Determination of average compensation for §415 limits	<a href="#">IRC §415 Final Regs.</a>	
Amendments	401	1107	Amendment Period	<a href="#">Rev. Proc. 2007-44, 2007-28 I.R.B. 54</a>	
				<a href="#">Notice 2008-30, 2008-12 IRB 637</a>	
				<a href="#">Notice 2009-97</a>	
		various	Cumulative List	<a href="#">Notice 2007-3, 2007-2 I.R.B. 255</a>	
				<a href="#">Notice 2007-94, 2007-51 IRB 1179</a>	
				<a href="#">Notice 2008-108, 2008-50 IRB 1275</a>	
Annual financial and actuarial reporting	ERISA §4010	505	Changes in the standards for determining persons that are required to report under §4010; other (non-PPA) changes to the 4010 reporting requirements.	<a href="#">Proposed Rule on Annual Financial and Actuarial Information Reporting</a>	
			Waives §4010 reporting in certain cases for controlled groups with aggregate plan underfunding of \$15 million or less.	<a href="#">Technical Update 08-3: Waiver of Certain Reporting Requirements under ERISA §4010</a>	
			Allows filers to determine benefit liabilities for 4010 reporting purposes using the form-of-payment assumption described in ERISA §4044.51 (generally an annuity form of payment) instead of the form-of-payment assumption under the final 4010 rule, which requires filers to use the form-of-payment assumption for determining the minimum required contribution	<a href="#">Technical Update 09-2: Alternative Form-of-Payment Assumption for Determining Benefit Liabilities</a>	
Association plans	419A	843	Allowance of reserve for 7443B medical benefits of plans sponsored by bona fide associations	<a href="#">Notice 2007-83, 2007-45 I.R.B. 960</a>	

Bankruptcy terminations	ERISA §§4001, 4022 and 4044	404	Bankruptcy filing date, rather than termination date, determines guarantees and benefits in priority category 3 of the asset allocation, if contributing sponsor enters bankruptcy before plan termination date	<a href="#">Proposed Rule on Bankruptcy Filing Date Treated as Plan Termination Date for Certain Purposes: Guaranteed Benefits; Allocation of Plan Assets</a>	
Benefit accrual for cash balance and other hybrid defined benefit plans	411	701	Benefit accrual standards	<a href="#">Notice 2007-6, 2007-3 I.R.B. 272</a> <a href="#">REG-104946-07, 72, Fed. Reg. 73680 (Dec. 28, 2007)</a> <a href="#">Rev. Rul. 2008-7, 2008-7 I.R.B. 419</a> <a href="#">REG-100464-08, 73, Fed. Reg. 34665 (June 18, 2008)</a> <a href="#">Announcement 2009-82, 2009-48 IRB November 30, 2009</a>	
Benefit limitations	436	113	Benefit limitations for single-employer defined benefit pension plans	<a href="#">Proposed §436 regulations on benefit limits</a> <a href="#">Notice 2008-21, 2008-7 IRB 431</a>	<a href="#">Employee Plans News Flash, August 29, 2007</a>
Civil Penalties	ERISA §502(c)(4)	103(b)(2), 502(a)(2), 502(b)(2), 902(f)(2)	Proposed regulation establishing procedures for the assessment of civil penalties related to PPA amendments	<a href="#">Proposed Rule - Civil Penalties Under ERISA §502(c)(4)</a> <a href="#">Proposed Rule - Civil Penalties Under ERISA §502(c)(4)</a> <a href="#">Proposed Rule - Civil Penalties Under ERISA §502(c)(4)</a>	
Combined Plans	414(x)	903(a)	Eligible combined plans	<a href="#">Notice 2009-71, 2009-35 IRB XX</a>	
Computing withdrawal liability; reallocation liability upon mass withdrawal	ERISA §§4001, 4211, and 4219	204	PPA and other changes to the calculation of withdrawal liability for multiemployer plans	<a href="#">Final Rule on Methods for Computing Withdrawal Liability; Reallocation Liability Upon Mass Withdrawal</a>	
Corporate bond rates – use in certain PBGC reporting requirements	ERISA §§4010, 4011, and 4043	302	Explanation of how the PPA changes to PBGC's interest rate for determining variable rate premiums apply to certain PBGC reporting and disclosure requirements that reference the VRP interest rate.	<a href="#">Technical Update 06-4: Use of Corporate Bond Rate for Certain PBGC Purposes</a>	

Deduction	404	801	Increase in deduction limit for single-employer plans	<a href="#">Notice 2007-28, 2007-14 I.R.B. 880</a>	
		803	Updating deduction rules for combination of plans		
Default investment	401	902	Increasing participation through automatic contribution arrangement	<a href="#">REG-133300-07, 72 Fed. Reg. 63144 (Nov. 8, 2007)</a>	<a href="#">Sample Automatic Enrollment and Default Investment Notice</a>
	411			<a href="#">TD 9447, 74 Fed. Reg. 8200 (February 24, 2009)</a>	<a href="#">Employee Plans News Special Edition, November 14, 2007</a>
	4979				<a href="#">Employee Plans News Special Edition, November 7, 2007</a>
	ERISA §404(c)(5)	624	Treatment of investment of assets by plan where participant fails to exercise investment election	<a href="#">Default Investment Alternatives Under Participant Directed Individual Account Plans: Proposed Rule</a>	<a href="#">Fact sheet on final rule</a>
				<a href="#">QDIA Guidance - Correcting Amendments</a>	
				<a href="#">Field Assistance Bulletin 2008-03</a>	
Disclosure of termination information	ERISA §§4041 and 4042	506	Requirements for disclosure of certain information in connection with a distress termination or a PBGC-initiated termination.	<a href="#">Final Rule on Disclosure of Termination Information</a>	
Disclosure requirements for certain underfunded plans	ERISA §4011	501	Repeal of §4011 Notice to Participants for plan years beginning after 2006. (PPA replaces this notice with changes to the disclosure requirements under Title I of ERISA.)	<a href="#">Final Rule: Technical Amendment -- Repeal of ERISA §4011</a>	

Distributions	72	828	Waiver of 10 percent early withdrawal penalty tax on certain distributions of pension plans for public safety employees		<a href="#">Publication 575 updated</a>
					<a href="#">Form 5329 Instructions updated</a>
	72, 401, 402, 403, 457	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	<a href="#">Notice 2007-7, 2007-8 I.R.B. 395</a>	<a href="#">Publication 575 updated</a>
	408	1201(a)	Tax-free distributions from individual retirement plans for charitable purposes		
	415	303	Interest rate assumption for applying benefit limitations to lump sum distributions		
	72	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers		
	401	823	Clarification of minimum distribution rules of government plans	<a href="#">IRC §401(a)(9) and 403(b) Proposed Regulations</a>	
	402	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	<a href="#">Notice 2007-99, 2007-52 I.R.B. 1243</a>	
	408	1201(a)	Tax-free distributions from individual retirement plans for charitable purposes		<a href="#">Publication 571 updated</a>
					<a href="#">Publication 590 updated</a>
					<a href="#">Publication 560 updated</a>
					<a href="#">Form 1040 (Sch. A&amp;B) Instructions modified</a>
					<a href="#">Form 1040 Instructions modified</a>
					<a href="#">Form 1040A Instructions modified</a>
					<a href="#">Form 1040NR Instructions modified</a>
					<a href="#">Form 5329 Instructions modified</a>
					<a href="#">Form 8606 Instructions modified</a>
	417	302	Interest rate assumption for determination of lump sum distributions	<a href="#">Notice 2007-81, 2007-44 I.R.B. 899</a>	<a href="#">Employee Plans News Flash, November 6, 2007</a>
				<a href="#">Rev. Rul. 2007-67, 2007-48 I.R.B. 1047</a>	
				<a href="#">Notice 2008-30, 2008-12 IRB 637</a>	

Diversification	401	901	Defined contribution plans required to provide employees with freedom to invest their plan assets	<a href="#">Notice 2006-107, 2006-51 I.R.B. 1114</a>	
				<a href="#">REG-136701-07, 73, Fed. Reg. 421 (Jan. 3, 2008)</a>	
	409			<a href="#">Notice 2008-7, 2008-3 I.R.B. 276</a>	
	409 ERISA §502(c)(7)			<a href="#">Notice 2006-107, 2006-51 I.R.B. 1114;</a> <a href="#">Final Rule - Amendment to Civil Penalties Under ERISA §502(c)(7)</a>	
Domestic relations orders	<a href="#">ERISA 206(d)(3)</a>	1001	Regulations on time and order of issuance of domestic relations orders	<a href="#">Time and Order of Issuance of Domestic Relations Orders</a>	
Effect of Treasury mortality tables on PBGC requirements	<a href="#">ERISA §§4006, 4010, and 4043</a>	112(a)	Guidance on how the new Treasury mortality tables affect premium calculations and certain reporting requirements.	<a href="#">Technical Update 07-1: Effect of Treasury Mortality Tables on PBGC Requirements</a>	
EGTRRA		811	Pensions and IRA of EGTRRA made permanent		<a href="#">Publication 571 updated</a>
EPCRS	401	1101	Employees plans compliance resolution system	<a href="#">Rev. Proc. 2008-50, 2008-35 IRB 464</a>	
Excise tax	4971	214	Exemptions from excise tax for certain multiemployer plans for accumulated funding deficiencies		<a href="#">Form 5330 Instructions revised</a>
Fiduciary	<a href="#">ERISA §404(a)(1)</a>	625	Clarification of fiduciary rules	<a href="#">Interim Final Rule on Amendment to Interpretive Bulletin 98-1</a>	
				<a href="#">Proposed rule on the Selection of Annuity Providers for Individual Account Plans</a>	

Funding	404	402	Special funding rules for certain plans maintained by commercial airlines	<a href="#">Announcement 2006-70, 2006-40 I.R.B. 629</a>	
	412			<a href="#">Notice 2006-105, 2006-50 I.R.B. 1093</a>	
	415			<a href="#">Proposed REG-108508-08, 73 Fed. Reg. 20203 (Apr. 15, 2008)</a>	
	4971				
	430	112	Funding rules for single-employer defined benefit pension plans	<a href="#">Rev. Proc. 2009-43, 2009-40 I.R.B.</a>	
	415	402	Special funding rules for certain plans maintained by commercial airlines	<a href="#">Announcement 2008-2, 2008-3 I.R.B. 307</a>	
	412	111	Minimum funding standards	<a href="#">Notice 2006-75, 2006-36 I.R.B. 366</a>	<a href="#">Schedule B, Instructions, modified</a>
		101, 102		<a href="#">Notice 2007-81, 2007-44 I.R.B. 899</a>	
	430	112	Funding rules for single-employer defined benefit pension plans	<a href="#">Final regulations on certain mortality tables under PPA</a>	
				<a href="#">Rev. Proc. 2007-37, 2007-25 I.R.B. 1433</a>	
				<a href="#">Proposed §430(f) regulations on treatment of employer contributions</a>	<a href="#">Employee Plans News Flash, August 29, 2007</a>
				<a href="#">Notice 2007-81, 2007-44 I.R.B. 899</a>	
				<a href="#">REG-139236-07, 72 Fed. Reg. 74215 (Dec. 31, 2007)</a>	
				<a href="#">Notice 2008-21, 2008-7 IRB 431</a>	
				<a href="#">Notice 2008-29, 2008-12 IRB 636</a>	
				<a href="#">Rev. Proc. 2008-62, 2008-42 I.R.B. 935</a>	
				<a href="#">Notice 2008-85, 2008-42 I.R.B. 905</a>	
				<a href="#">Notice 2008-73, 2008-38 IRB 717</a>	
				<a href="#">Notice 2009-42, 2009-20</a>	
				<a href="#">TD 9467, 74 Fed Reg Oct 15, 2009</a>	
	431	211	Funding rules for multiemployer defined benefit plans	<a href="#">Notice 2008-29, 2008-12 IRB 636</a>	
				<a href="#">Rev. Proc. 2008-67, 2008-48 IRB 1211</a>	
	432	212	Additional funding rules for multiemployer plans in endangered or critical status	<a href="#">REG-151135-07, 73 Fed. Reg. 14417 (Mar. 18, 2008)</a>	<a href="#">Model Notice of Multiemployer Plan in Critical Status</a>

	409A	116	Restrictions on funding of nonqualified deferred compensation plans by employers maintaining underfunded or terminated single-employer plans		<a href="#">Form 5500 Instructions modified</a>
	ERISA §305	202	Additional funding rules for multiemployer plans in endangered or critical status		<a href="#">Model Notice of Multiemployer Plan in Critical Status</a>

Funding-related determinations for PBGC reporting	ERISA §§4010 and 4043	505	Guidance on the applicability of PPA to PBGC's premiums regulations on determining funding-related amounts for purposes of reporting under §§4010 and 4043 for 2008 plan years	<a href="#">Technical Update 07-2: Funding-Related Determinations for Reporting Under Parts 4010 and 4043</a>	
Hardships	401	826	Modifications of rules governing hardships and unforeseen financial emergencies	<a href="#">Notice 2007-7, 2007-8 I.R.B. 395</a>	<a href="#">Publication 571 updated</a>
	403			<a href="#">Announcement 2007-59, 2007-25 I.R.B. 1448</a>	<a href="#">Publication 560 updated</a>
	409			<a href="#">IRC§403(b) Final Regulations</a> <a href="#">Field Assistance Bulletin 2007-2 pertaining to §403(b) plans</a>	
Indexing	219	833	Inflation indexing of gross income limitations on certain retirement savings incentives	<a href="#">Rev. Proc. 2006-53</a>	<a href="#">Publication 590 updated</a>
	25B				<a href="#">Publication 571 updated</a>
	408A				<a href="#">Form 8606 Instructions modified</a>
Indian tribal governments	414	906	Treatment of certain pension plans of Indian tribal governments	<a href="#">Notice 2006-89, 2006-43 I.R.B. 772</a> <a href="#">Notice 2007-67, 2007-35 I.R.B. 467</a>	
Investment Advice	ERISA §408(b)(14)	601	Investment Advice - Participants and Beneficiaries	<a href="#">Notice of Proposed Extension of Effective Date and Applicability Date</a>	
	ERISA §408(b)(14), 408(g)			<a href="#">Final Rule - Delay of Effective Date and Applicability Date</a>	
				<a href="#">Delay of Effective Date and Applicability Date rev 5-22-09</a>	



Lump sum assumptions for terminating single employer plans	ERISA §4041	302(b)	(1) Guidance on lump sum valuation issues for single-employer plans that terminate in a standard termination under §4041, with a termination date prior to, and a final distribution date on or after, the effective date of changes in the interest rate and mortality tables used in calculating minimum lump sum values under the PPA; and (2) Limited guidance for single-employer plans that terminate on or after the effective date of the PPA changes.	<a href="#">Technical Update 07-3: Minimum Lump Sum Assumptions for Terminating Single-Employer Plans</a>	
			Expands guidance on lump sum valuation issues for single-employer plans that terminate in a standard termination under §4041, with a termination date on or after the effective date of changes in the interest and mortality tables used in calculating minimum lump sum values under the PPA.	<a href="#">Technical Update 08-4: Minimum Lump Sum Assumptions for Single-Employer Plans That Terminate in a Plan Year Beginning On or After January 1, 2008</a>	
Multiemployer plan election procedures	ERISA §3(37)(G)	1106, as modified by an amendment in the May 25, 2007, supplemental spending legislation (Pub L. 110-028)	Notice establishing procedures for certain single-employer plans to elect to be multiemployer plans.	<a href="#">Notice: Election of Multiemployer Plan Status</a>	
Multiemployer plans	414	1106	Revocation of election relating to treatment as multiemployer plan	<a href="#">Model Notice of Pending Election of Multiemployer Plan Status</a>	
	4980F	502	Access to multiemployer pension plan information	<a href="#">REG-110136-07, 73, Fed. Reg. 15101 (Mar. 21, 2008).</a>	
	4980F ERISA §101(k)			<a href="#">Proposed Rule on Multiemployer Plan Information Made Available on Request</a>	
Notice	401	507	Notice of freedom to divest employer securities	<a href="#">Notice 2006-107, 2006-51 I.R.B. 1114</a>	
	402	1102	Notice and consent	<a href="#">REG 107318-08, 73, Fed. Reg. 59575 (October 9, 2008)</a>	
	411		Consequences of failure to defer		
			Notice and consent		
	417		Notice and consent period regarding distributions	<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a>	
	411(d)(6) and 4980F	402, 502 and 1107	benefit reductions and plans maintained by commercial airlines	<a href="#">TD 9472, 74 Fed Reg Nov 24, 2009</a>	
	ERISA §101	501	Defined benefit plan funding notice	<a href="#">Field Assistance Bulletin No. 2009-01</a>	
	ERISA §502(c)(7)	507	Notice of freedom to divest employer securities	<a href="#">Final DOL regulations on civil penalties under ERISA §502(c)(7)</a>	

Participant notice of plan underfunding	ERISA §4011	303	Explains, among other things, how PPA interest rate changes can effect the requirement to issue a 3006 Participant Notice.	<a href="#">Technical Update 06-3: 2006 Participant Notice</a>	
Permissive service credit	415	821	Clarifications regarding purchase of permissive service credit	<a href="#">IRC §415 Final Regs.</a>	<a href="#">Publication 560 updated</a>
				<a href="#">IRC §403(b) Final Regulations</a>	<a href="#">Publication 571 updated</a>
				<a href="#">Field Assistance Bulletin 2007-2 pertaining to §403(b) plans</a>	
Phased retirement	401	905	Distributions during working retirement	<a href="#">Notice 2007-8, 2007-3 I.R.B. 278</a>	
				<a href="#">Final Regulations on Distributions From a Pension Plan Upon Attainment of Normal Retirement Age</a>	
				<a href="#">Notice 2007-69, 2007-35 I.R.B. 468</a>	
				<a href="#">Notice 2009-86, 2009-46</a>	
Premiums	ERISA §§4006 and 4007	401(a)	PPA and other changes in the variable-rate premium for plan years beginning on or after January 1, 2008	<a href="#">Final Rule on Premium Rates: Payment of Premiums: Variable-Rate Premium</a>	
		401(b), 402(g)(2)(B), and 405	Increases and indexes flat-premium rates, caps the variable-rate premium for small employers, and creates a new "termination premium" for certain distress and involuntary plan terminations.	<a href="#">Final Rule on Premium Rates: Payment of Premiums: Flat Premium Rates: Variable-Rate Premium Cap, and Termination Premium</a>	
Present value of maximum PBGC guaranteed benefit	ERISA §206(g)	103(a)	Guidance on determining the present value of the maximum benefit guaranteed by PBGC for purposes of IRC §436(d)(3)(A)(ii)(2) and ERISA §206(g)(3)(C)(i)(II)	<a href="#">Technical Update 07-4: Present Value of the Maximum PBGC Guaranteed Benefit</a>	

Prohibited transaction	4975	601	Prohibited transaction exemption for provision of investment advice	<a href="#">Prohibited Transaction Exemption for Provision of Investment Advice to Participants in Individual Account Plans</a>	<a href="#">Hearing on Computer Model Investment Advice Program for IRAs (transcript)</a>
				<a href="#">Prohibited Transaction Exemption for Provision of Investment Advice to Individuals Retirement and Similar Plans</a>	
				<a href="#">Field Assistance Bulletin No. 2007-01</a>	
	ERISA §408(b)(19)	611	Prohibited transaction rules relating to financial investments	<a href="#">Statutory Exemption for Cross-Trading of Securities</a>	
	ERISA §408(b)(14), 408(g)	601	Prohibited transaction exemption for provision of investment advice	<a href="#">Prohibited Transaction Exemption for Provision of Investment Advice to Participants in Individual Account Plans</a>	
				<a href="#">Prohibited Transaction Exemption for Provision of Investment Advice to Individuals Retirement and Similar Plans</a>	<a href="#">Hearing on Computer Model Investment Advice Program for IRAs (transcript)</a>
				<a href="#">Field Assistance Bulletin No. 2007-01</a>	<a href="#">Report to Congress on Investment Advice</a>
				<a href="#">Proposed Rule on Investment Advice</a>	
				<a href="#">Proposed Class Exemption on Investment Advice</a>	
Reportable events; funding-related determinations for PBGC reporting	ERISA § 4043	401(a)	Guidance on the applicability of PPA to the reportable events requirements of ERISA section 4043 and PBGC's premium regulations for 2009 plan years.	<a href="#">Technical Update 09-1: Reportable Events; Funding-Related Determinations for Threshold Test, Waivers, and Extensions; Effect of PPA 2006; Guidance for 2009 Plan Years</a>	
Reportable events, funding-related determinations, missed quarterly contributions; guidance for 2010 plan years	ERISA § 4043	401(a)	Guidance for plan years beginning in 2010 on compliance with section 4043 reportable events requirements and requirements of the underlying PBGC regulations and certain other notification requirements	<a href="#">Technical Update 09-4: Reportable Events; Funding-Related Determinations; Missed Quarterly Contributions; Guidance for 2010 Plan Years</a>	
Reportable events and certain other notification requirements	ERISA §§ 4000, 4001, 4043, 4204, 4206, 4211, and 4231	401(a)	Conform PBGC's reportable events regulation under section 4043 and underlying PBGC regulations to the PPA	<a href="#">Proposed Rule: PPA: Conforming Amendments, Reportable Events, and Certain Other Notification Requirements</a>	

Reporting		504	Electronic display of annual report information		<a href="#">Pension Plan</a> <a href="#">Actuarial</a> <a href="#">Information</a> <a href="#">Search</a> <a href="#">Instructions</a>
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Rollover	402	822	Allow rollover of after-tax amounts in annuity contracts		<a href="#">Publication 590 updated</a>
	408, 408A	824	Allow direct rollovers from retirement plans to Roth IRAs	<a href="#">IRC §403(b) Final Regulations</a>	<a href="#">Publication 571 updated</a>
	402, 403, 457	829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions		<a href="#">Publication 575 updated</a>
				<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a>	<a href="#">Employee Plans News Special Edition</a>
	<a href="#">Amendments to Safe Harbor for Distributions From Terminated Individual Account Plans and Termination of Abandoned Individual Account Plans To Require Inherited Individual Retirement Plans for Missing Nonspouse Beneficiaries</a>			<a href="#">Publication 590 updated</a>	
	<a href="#">Field Assistance Bulletin 2007-2 pertaining to §403(b) plans</a>			<a href="#">Form 1099-R Instructions updated</a>	
	402			822	Allow rollover of after-tax amounts in annuity contracts
	408, 408A	824	Allow direct rollovers from retirement plans to Roth IRAs		
	403, 457	829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions		<a href="#">Employee Plans News Special Edition</a>
					<a href="#">Publication 590 updated</a>
					<a href="#">Publication 575 updated</a>
					<a href="#">Form 1099-R Instructions updated</a>
	408, 408A	824	Allow direct rollovers from retirement plans to Roth IRAs		<a href="#">Publication 560 updated</a>
	ERISA §404	829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions		<a href="#">Publication 571 updated</a>
				<a href="#">Class Exemption</a>	
				<a href="#">Model Plan Termination Notice</a>	
				<a href="#">Termination Notice</a>	

Statements	ERISA §105	508	Periodic pension benefit statements	<a href="#">Field Assistance Bulletin No. 2006-03</a> <a href="#">Field Assistance Bulletin No. 2007-03</a>	
Survivor annuity	417	1004	Requirement for additional survivor annuity option	<a href="#">Notice 2008-30, 2008-12 IRB 637</a>	
Tax-Sheltered Annuities	403	821	Model Amendments for creating or amending 403(b) plans	<a href="#">Rev. Proc. 2007-71, 2007-51 IRB 1184</a> <a href="#">IRC §403(b) Final Regulations</a> <a href="#">Field Assistance Bulletin 2007-2 pertaining to §403(b) plans</a>	
Vesting	411	904	Faster vesting of employer nonelective contributions	<a href="#">Notice 2007-7, 2007-5 I.R.B. 395</a>	
Withdrawals	72, 401, 6511	827	Penalty-free withdrawals from retirement plans for individuals called to active duty for at least 179 days		<a href="#">News Release IR-2006-152</a>
					<a href="#">Publication 590 updated</a>
					<a href="#">Publication 560 updated</a>
					<a href="#">Publication 571 updated</a>
					<a href="#">Publication 575 updated</a>
					<a href="#">Form 5329 Instructions updated</a>

KEY:	IRS Guidance
	<a href="#">DOL Guidance</a>
	<a href="#">PBGC Guidance</a>